

he shall present his claim in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. If they decide against the complainant they shall also give judgment against him for the costs of the investigation, but if the county commissioners shall find that he has cause for complaint, they shall direct their clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be returned to the auditor who shall credit the sheriff with the overcharge in his settlement of that year.

#### SEC. 18.

If the application for relief be made to the commissioners after the sheriff shall have settled the accounts with the auditor, the commissioners shall carefully examine the case, and if in their opinion the applicant is entitled to relief, shall direct the clerk to record, on the record book, the cause of complaint, and the amount which, in the opinion of the commissioners should be refunded to the applicant. The clerk shall make out a copy of such record, certify the same under seal of the commissioners, and deliver to the applicant who shall pay to the clerk a fee of fifty cents. Such copy then shall be transmitted to the auditor of the state, who, on finding the proceedings in conformity with the requirements of this section, shall issue a warrant on the treasurer of the state for the amount specified. The treasurer shall, on presentation of such warrant, pay to the holder of the same the amount to be refunded. Manner of relief.

#### SEC. 19. *Persons not giving in to be charged with double tax:*

The county commissioners shall insert in the abstract of the tax list for each township, the description and valuation of all property not given in, with the name of the person supposed to be liable for the taxes thereon, and the names of all persons in each township liable for a poll tax who failed to give themselves in, and shall charge all such persons Double taxation.